

TRIPURA GAZETTE



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PART-- I--Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA FINANCE DEPARTMENT (TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2023

Dated, Agartala, the 11th April, 2023.

NOTIFICATION

In exercise of the powers conferred by section 128 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura, the Finance Department, No.F.1-11(91)-TAX/GST/2017(Part), dated the 5th January, 2018 published in the Tripura Gazette, Extraordinary Issue, *vide* number 8, dated the 5th January, 2018, namely: —

In the said notification, after the sixth proviso, the following proviso shall be inserted, namely:—

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of central tax payable in the said return is nil, for the registered persons who fail to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March 2019 or for the Financial years from 2019-20 to 2021-22 by the due date but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023.”.

By Order of the Governor,

(Rakhi Biswas, TCS-SSG)
Ex-Officio Additional Secretary
Finance Department
Government of Tripura

Note: The principal notification No.F.1-11(91)-TAX/GST/2017(Part), dated the 5th January, 2018 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 8, dated the 5th January, 2018 and was last amended, *vide* notification number No.F.1-11(91)-TAX/GST/2022(Part), dated the 15th July, 2022 published in the Tripura Gazette, Extraordinary Issue, *vide* number 1280, dated the 16th July, 2022.